



Northern California Conference of SDA  
PO Box 23165  
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Pleasant Hill, CA 94523

## PROCEDURE FOR COUNTING OFFERING

*(Note: Offerings must always be counted by two or more individuals. Church Treasurers must not take offerings home or count offerings by themselves.)*

1. All **Loose Offerings** (*Divine Worship Service, Sabbath School, AYS, Prayer Meeting, etc.*) are **counted** and **tithe envelopes are prepared for each offering**:
  - a. Use the Sunset Calendar to indicate on the tithe envelope the purpose of the loose offering collected during the Divine Worship Service (*i.e.: local church budget, conference advance, etc.*).
2. All counters (*approved by the church*) open the tithe envelopes in the offering plate:
  - a. **Envelopes are initialed** by counters.
  - b. Counters **indicate** if the offering in the envelope is in the form of a **check or cash**.
  - c. The **check(s) number(s) must be written** on the tithe envelope.
  - d. **All envelopes must be dated**.
3. **All Tithe Envelopes** are added on the adding machine (*this should be the total deposit*):
  - a. The date is written on the adding machine tape.
  - b. The tape is kept with the tithe envelopes.
4. **All Checks** are **added** on the adding machine.
5. **All Cash** is written on the **Offering Count Worksheet**:
  - a. **Coins plus Currency equal Total Cash**.
  - b. **All counters initial** the Offering Count Worksheet.
6. **Add the Total Checks plus the Total Cash** on the Offering Count Worksheet, this amount must **equal the Total of the Tithe Envelopes** on the adding machine tape.
7. The Deposit Slip is prepared:
  - a. List coins, currency and checks.
  - b. Add the amounts on the deposit slip and write the total.
  - c. The total on the deposit slip must equal the total of the Tithe Envelopes.
8. A log is kept in a secure place at the church of the funds deposited: cash, checks and total.
9. Put a rubber band around the envelopes and file them. (*At the end of the month place a rubber band around the four or five weeks of envelopes for the month, and file.*)
10. The offering is taken to the bank and deposited. (*Offerings must be deposited weekly.*)

*(Churches are encouraged to use banks that have a Night Deposit Drop.)*